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IN THE CLAIMS:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of claims:

1.   (Currently Amended)   A computer implemented actual costing method for collecting and presenting an actual cost of ~~performing a business activity of~~ manufacturing an item or performing a service, comprising the steps of:

collecting actual costs of performing a job, manufacturing an item and/or purchasing an item ~~in carrying out the business activity~~,

creating a unique cost source identifier for each collected actual cost and storing the collected actual cost therein;

associating each unique cost source identifier to ~~the business activity~~ **a step carried out while manufacturing the item or while performing the service**; and

organizing and storing the cost source identifiers as a hierarchical structure that is modeled on ~~one of~~:

a structure of the item manufactured ~~in carrying out the business activity, and~~ **or**

a sequence of operations carried out while performing the service ~~of the business activity~~;

implementing a selected accounting costing method for actual cost collection and a selected accounting costing method for actual cost presentation by accessing and selectively traversing the hierarchical structure, the selected accounting costing method for actual cost collection being independent of the selected accounting costing method for cost presentation.

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2.   (Original)   The method of claim 1, wherein the accounting costing methods for actual cost collection and for actual cost presentation are selected from among a group including Last In First Out (LIFO), First In First Out (FIFO), Most Expensive First (MEF), Least Expensive First (LEF) and Average costing methods.

3.   (Currently Amended)   The method of claim 1, wherein a new unique cost source identifier is created upon each occurrence of a transaction that affects the actual cost of ~~carrying out the business~~ the activity __that gave rise to the collected actual cost.__

4.   (Original)   The method of claim 1, wherein a new unique cost source identifier is created at least each time an item is manufactured or purchased and each time an item is received into inventory.

5.   (Currently Amended)   The method of claim 1, wherein a new unique source identifier is assigned at least each time a job is performed ~~in carrying out the business activity~~ __while manufacturing the item or while performing the service__, contemporaneously with a performance of the job.

6.   (Original)   The method of claim 1, wherein the unique cost source identifier includes at least one of a data structure and a pointer to a data structure.

7.   (Original)   The method of claim 6, wherein the data structure includes at least one of an indication of a date at which the collected actual cost was incurred, a quantity of items corresponding to the collected actual cost, a number of unit time periods expended in performance of a job, an indication of labor time, resource time, payroll, resource rate, overhead

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time, overhead rate, actual cost of purchased material and actual cost of outside processing.

8.   **(Cancelled)**

9.   **(Previously Amended)**   The method of claim 1, wherein the hierarchical structure includes a plurality of nodes, each of the stored cost source identifier logical structures being assigned to at least one of the plurality of nodes.

10.   **(Original)**   The method of claim 7, wherein the implementing step is carried out at a selected node level by rolling up all actual costs within the cost source identifiers assigned to nodes hierarchically below the selected node level.

11.   **(Currently Amended)**   The method of claim 1, further comprising the step of storing a standard cost within the cost source identifier when an actual cost of one of a job performed and an item manufactured ~~in carrying out the business activity~~ is unknown.

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12.   (Currently Amended)   A computer system to compute an actual cost of

~~performing a business activity of~~-manufacturing an item or performing a service from collected

actual costs incurred <u>while ~~in carrying out the business activity~~ manufacturing the item or</u>

<u>performing the service</u>, comprising:

at least one processor;

at least one data storage device <u>coupled to the at least one processor</u>;

a plurality of processes spawned by said at least one processor, the processes including

processing logic for:

collecting actual costs of performing a job, manufacturing an item and/or purchasing an

item ~~in carrying out the business activity~~,

creating a unique cost source identifier for each collected actual cost and storing the

collected actual cost therein;

associating each unique cost source identifier to ~~the business~~ <u>an</u> activity <u>that gave rise</u>

<u>to the collected actual cost</u>; and

organizing and storing the cost source identifiers as a hierarchical structure that is

modeled on ~~one of~~:

a structure of the item manufactured ~~in carrying out the business activity, and~~

<u>or</u>

a sequence of operations carried out while performing the service ~~of the business~~

~~activity~~;

implementing a selected accounting costing method for actual cost collection and a

selected accounting costing method for actual cost presentation by accessing and selectively

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traversing the hierarchical structure, the selected accounting costing method for actual cost collection being independent of the selected accounting costing method for cost presentation.

13.   **(Cancelled)**

14.   **(Previously Amended)**   The computer system of claim 12, wherein the hierarchical structure includes a plurality of nodes, each of the stored cost source identifiers being assigned to at least one of the plurality of nodes.

15.   **(Original)**   The computer system of claim 14, wherein said at least one processor implements the selected accounting method for actual cost presentation and the selected accounting method for actual cost collection by rolling up all actual costs within the cost source identifiers assigned to nodes hierarchically below the selected node level.

16.   **(Original)**   The computer system of claim 12, further comprising processing logic for storing said cost source identifier logical structures in one of a relational or an object-oriented database.

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17.   (Currently Amended)   A machine readable medium having stored thereon data representing sequences of instructions which, when executed by a computer system, causes said computer system to perform the steps of:

collecting, in substantially real time, an actual cost of each of a plurality of constituent items or operations affecting a cost of ~~performing a business activity~~ **manufacturing an item or performing a service**;

assigning each collected actual cost to a unique logical structure associated with a corresponding one of said items or operations;

storing each unique logical structure to create a hierarchical organization of unique logical structures configured to allow the actual cost of the activity to be ascertained at any stage of a performance thereof, the hierarchical organization of logical structures being modeled on ~~one of a structure of a manufactured assembly associated with the business activity and a sequence of operations carried out while performing the business activity~~ **a structure of the item manufactured or a sequence of steps carried out while performing the service**.

18.   (Currently Amended) The machine readable medium of claim 17, further comprising sequences of instructions for performing the step of creating a new unique logical structure for each constituent item or operation that affects the cost of **manufacturing the item or performing the service** ~~performing the business activity~~.

19.   (Original)   The machine readable medium of claim 17, wherein the associating step includes a step of storing each collected actual cost in a corresponding data structure associated with the unique logical structure.

20.   (Original)   The machine readable medium of claim 19, wherein the unique

logical structure includes the corresponding data structure.

21. **(Original)**   The machine readable medium of claim 19, wherein the unique logical structure points to an address of the corresponding data structure.

22. **(Original)**   The machine readable medium of claim 17, further comprising sequences of instructions for performing the step of associating à date in which each collected actual cost is incurred with each unique logical structure.

23. **(Original)**   The machine readable medium of claim 17, further comprising sequences of instructions for performing the step of assigning a standard cost to a unique logical structure when an actual cost of one of said items or operations cannot be ascertained.

24. **(Original)**   The machine readable medium of claim 17, further comprising sequences of instructions for performing the step of assigning a standard cost to a unique logical structure when a transaction cost of collecting the actual cost for any one of said constituent items or operations is excessive relative to a value thereof.

25. **(Cancelled)**

26. **(Original)**   The machine readable medium of claim 17, wherein the storing step stores the organization of unique logical structures in one of a relational and an object-oriented database.

27. **(Original)**   The machine readable medium of claim 17, further comprising sequences of instructions for performing the step of:

accessing the organization of unique logical structures, and

implementing a selected actual cost collection accounting method and a selected actual

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cost presentation accounting method based on the accessed organization of unique logical structures, the selected actual cost collection accounting method being independent of the selected actual cost presentation accounting method.

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